

Assessment Bulletin

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ASSET NEWS

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Contact us:

To comment on this or other issues of ASSET News, please contact Diane Nickle, of the Assessment Services Branch, at (780) 422-8054. Or send an e-mail to diane.nickle@gov.ab.ca

To speak with an assessment auditor, please contact the Assessment Services Branch, at (780) 422-1377

2006 Equalized assessment process

The 2005 ASSET (Assessment Shared Services Environment) data submissions will be used this fall to prepare the 2006 equalized assessments. The 2006 equalized assessments will then form the basis for calculating the 2006 education property tax requisitions for each municipality. Municipal Affairs sends a report of the annual equalized assessments to municipalities on November 1.

Assessment growth information request

In August, the Assessment Services Branch sent a Property Assessment Growth form to each municipality to ask for estimates of "real" growth from new construction and property developments. The department is collecting the data to determine an overall estimate of the real growth that is occurring throughout Alberta. Municipal Affairs will provide the growth estimate to Alberta Finance so that it may be considered when determining the education requisition requirement for 2006.

The assessment growth form shows the municipality's 2005 assessment data as submitted into the ASSET system, which will be used in calculating the 2006 equalized assessment. The branch is also asking you to double-check the assessment figures on the form to ensure they are accurate.

Alberta
MUNICIPAL AFFAIRS

Please have all of the new codes added to your CAMA system.

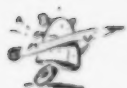
Reminder:

Certificate of Title information contains 9 or 12 characters.

Do not include spaces or plus "+" signs.

A correct entry:
992123456001

An incorrect entry:
992 123 456+1



Watch for new audit and declaration status messages in the annual audit ratio study.

A new audit message clarifies the status of an annual return submission; and,

A new declaration status message has been added to the ratio study report.

New actual use codes

In response to assessor requests, the Equalized Assessment Panel Technical Committee has approved the following new actual use codes:

M102100 Improved industrial, processing, agricultural processing and sales – no conditions;

M102101 Improved industrial, processing, agricultural processing and sales – special conditions; and

M102102 Improved industrial, processing, agricultural processing and sales – special purpose.

New indicator-of-value (IOV) code

Several municipalities have also requested that a new indicator-of-value code be added to ASSET for non-title lease sales (NTLS).

The **NTLS** code is for non-title lease sites that sell to another leaseholder. This new code should be used for sales of improvements on leased land, where no transfer of a leasehold interest is registered with the land titles office. Examples of **NTLS** sales would include sales of lease-holder-owned improvements on leased land in the national parks, town-owned cottage lots with privately owned improvements, and privately owned improvements in Redwood Meadows, etc.

The **NTLS** code is not to be used for the sale of a manufactured home on a leased site in a park. In these cases, continue to use the **MANH** code.

Protocol change – loading IOV data

To match with the assessor practice of reloading complete submissions of IOV data, the ASSET system has been updated to delete all previously loaded IOV information for the corresponding assessment year.

Previously, the ASSET system allowed users to add new IOV information to the IOV data already stored in the system. As assessors typically reload a complete IOV data set, the ASSET loading function that allowed assessors to add new data to existing data for the same assessment year has been removed.

Update to the annual audit ratio study

The annual audit ratio study has been updated to ensure that the following conditions are met before an annual assessment return can be declared on the ASSET system:

- Indicator-of-value data has been submitted, and
- assessment levels for both residential and non-residential properties in municipalities, where both are present, can be determined by the ASSET system.

Note: Please contact an auditor from the Assessment Services Branch for assistance if the above criteria cannot be met.

Assessment Bulletin

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ASSET NEWS

Inside this issue

- Updated Guidelines and Manual
- Equalized Assessment Variance Regulation
- XML Tax files
- Revision submissions
- Data coding check
- Process monitor

This issue of *ASSET News* contains information on some of the changes that assessors should be aware of for making assessment data submissions into the ASSET (Assessment Shared Services Environment) system.

New for 2006

"It's hard to believe that another year has gone by, but a sure indication is that assessors have started loading the 2006 submissions (2005 assessment information) into ASSET." John Scott



Updated Guidelines and Manual

Updates to the Alberta Assessment Quality Minister's Guidelines (Guidelines) and the Reporting and Recording Information for Assessment Audit and Equalized Assessment

Assessment Services
Branch website:

http://www.municipalaffairs.gov.ab.ca/as_index.htm

Manual (Manual) have been approved by the Minister and are effective for the 2006 ASSET submissions.

The Guidelines and Manual describe, in detail, the form and manner in which municipalities and assessors must record and report assessment information to Municipal Affairs for audit and equalized assessment purposes. They are available on the following Municipal Affairs websites: http://www.municipalaffairs.gov.ab.ca/as/pdf/aqmg_2005.pdf and <http://www.municipalaffairs.gov.ab.ca/as/pdf/rnr2005.pdf>.

A summary of the changes follows:

- January 31 is the date by which an assessor is to submit assessment information through ASSET.
- An assessment auditor can initiate a stage 3 audit when the conditions of the annual audit have not been met.

Changes to the Manual reflect:

- Reporting updates, as described in *ASSET News* 05-02 (loading process for indicator of value submissions, new actual use codes, new indicator of value code, and updates to the annual audit ratio study).
- A new code for multiple parcel sales has been added. This new code allows for the combination of assessments when it is not possible to apportion the sale price to the parcels. Details on this new code can be found on page 66 of the Manual.
- A change of some sale verification codes to sale price adjustment codes.
- Implementation of tax exemption reason coding. Beginning in 2006, assessors need to update the appropriate tax exemption reason codes for properties that are exempt from taxation. As all properties are required to have a tax exemption reason code, "NAA" (which is pre-populated in assessment computer systems for all properties) remains the appropriate code for taxable properties only. A complete list of the tax exemption reason codes is provided in Table 19 of the Manual.

For more information on the changes, please refer to the Manual when preparing your municipality's 2006 ASSET submission.

Equalized Assessment Variance Regulation

The Equalized Assessment Variance Regulation has been approved by the Lieutenant Governor in Council and has been filed as AR 240/2005. The re-enacted regulation becomes effective on December 31, 2005, and applies to the 2006 and 2007 tax years. The regulation is available from the Queen's Printer.

XML Tax files

To complete the 2006 ASSET information submissions, assessors need to receive tax information in the form of an XML file from their municipalities' tax systems. The tax system information contains liability codes that designate the tax status and the school support for each assessed property in a municipality.

It is necessary that the tax file be provided to the municipality's assessor so that the ASSET data submissions can be made by January 31.

Revision submissions



Municipal Affairs is using the 2006 equalized assessment (2005 taxable assessment information) for education property tax requisitioning in 2006.

In recent years, the province has used several years of equalized assessments in the averaging formula for calculating some education requisitions. It is therefore important that all revisions, whether to current or prior year assessments, be submitted into the ASSET system and that an Assessment Revision Declaration also be provided.

Information on declaring revision loads is included in *ASSET News* 04-13 and in the *Reporting and Recording Information for Assessment Audit and Equalized Assessment Manual*.

Data coding check

Clarifying the tax liability coding for seniors' self-contained housing

During a review of data in ASSET, we identified a number of instances seniors' self-contained housing property is not coded for exclusion from the equalized assessment. To address this issue, and to ensure that the assessments of these properties are not included in the calculation of your municipality's 2006 education requisition, we are asking that the tax codes applied to seniors' self-contained housing units be reviewed.



The Assessment Services Branch has also found that some municipalities are coding seniors' self-contained housing units as non-residential properties. In accordance with section 297 of the *Municipal Government Act*, property that is "used or intended to be used for permanent living accommodation" is to be classed as residential property.

The following table outlines the appropriate coding for properties meeting the criteria of the Seniors Self-Contained Housing Program:

Seniors' Self-Contained Housing –Tax Liability Coding			
Property Code	Predominant Actual Use Code	Tax Liability Code	Exemption Reason
R (Residential)	R102070 or R101070 (for properties with fewer than four units)	X (subject to municipal tax only – e.g. seniors' self-contained housing)	H:016/96 (Ministerial Order exempting seniors' self-contained housing from the equalized assessment)

The website for information about the Seniors' Self-Contained Housing Program is available on the Alberta Seniors and Community Development website at:

http://www.seniors.gov.ab.ca/housing/seniors_housing/self_contained/index.asp.

Process monitor



A new feature called the "Process Monitor" has replaced the "Load Status" button in the load data screens on ASSET and is also available under the Manage Data link. The process monitor allows the user to check on the status and progress of each data submission into ASSET.

The first screen in the process monitor will show the event types such as all submissions, deletions, declarations, audits, etc.

View Data > Manage Data > Analysis and Reporting > Master Code Tables > Location: municipal > ASSET > Manage Data > Process Monitor

Process Monitor

Municipality: 0000 (Edmonton) Assessment Year: 2004

Refresh Report Cancel

Select	Type	Status	Start Date	End Date
<input checked="" type="checkbox"/>	Annual Data Load	In Progress	02-Dec-2005 01:52:37	
<input checked="" type="checkbox"/>	Properties of Value Data Load	Data Error	02-Dec-2005 11:11:31	

Clicking an event type will take the user to the details regarding that particular event. Details will include validation status, number of records loaded, records refreshed, etc.

The following screens enable the user to access reports on the progress of ASSET submissions.

View Data Manage Data Analysis and Reporting Master Code Tables					
Location: Internet > ASSET > Manage Data > Process Monitor					
Process Monitor Details					
Refresh Report Cancel					
Name	Status	Start	End	Progress	
Validation	Complete	02-Dec-2005 11:11:31	02-Dec-2005 11:11:31	Completed: 2 Properties	
Delete Master Tables	Complete	02-Dec-2005 11:11:40	02-Dec-2005 11:11:42	2 of 2	
Load to Master	Data Error	02-Dec-2005 11:11:37	02-Dec-2005 11:12:17	3 of 3	
Refresh Views	In Progress	02-Dec-2005 11:12:14		0 of 3	
Completeness & Accuracy Report	In Progress	02-Dec-2005 11:13:38			
Ratio Studies Analysis	In Progress	02-Dec-2005 11:13:38			
TVS Export	Not Started				
TVS Import	Not Started				

To select a report pertaining to an event, click the report button to proceed to the Process Monitor Reports screen.

View Data Manage Data Analysis and Reporting Master Code Tables					
Location: Internet > ASSET > Manage Data > Process Monitor					
Process Monitor Reports					
Cancel					
Report					
Load Errors					
Ratio Studies Analysis - Rich Text Format					
Completeness & Accuracy Report - Rich Text Format					
TVS Import - Comma Delimited					

Click on the report title to retrieve the selected report. Available reports include the Load Errors report, which provides details on failed validation or data errors; the Ratio Study Analysis; the Completeness & Accuracy Report; and the TVS Import , which is only run after the annual or IOV submissions.

Q&A

If you require immediate assistance with data submissions into ASSET, please contact John, Sandy or Brian directly:

John Scott (780) 422-8415

Sandy Husar (780) 422-8362

Brian Ferguson (780) 422-8396

For assistance with tax liability coding and tax exemption reasons, contact Pat or Dave:

Pat Chelen (780) 422-8406

Dave Sargent (780) 422-8332

If you have any questions you would like answered through ASSET News, please email Diane Nickle of the Assessment Services Branch at Diane.Nickle@gov.ab.ca.

